



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: HOLMEN MUNICIPAL WATER UTILITY

Principal Office: 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HOLMEN MUNICIPAL WATER UTILITY**Utility Address:** 421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**When was utility organized?** 8/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** CATHERINE SCHMIT**Title:** VILLAGE ADMINISTRATOR/CLERK**Office Address:**

421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336**Fax Number:** (608) 526 - 4357**E-mail Address:** schmit@holmenwi.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** SARAH MIHALOVIC, CPA**Title:** SUPERVISOR**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54603-1508

**Telephone:** (608) 784 - 7737 EXT 212**Fax Number:** (608) 785 - 2140**E-mail Address:** smihalovic@habco.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** JOHN W CHAPMAN**Title:** VILLAGE PRESIDENT**Office Address:**

421 SOUTH MAIN STREET

HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336**Fax Number:** (608) 526 - 4357**E-mail Address:** chapman@holmenwi.com

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
99 MILWAUKEE STREET  
P.O. BOX 1508  
LA CROSSE, WI 54603-1508

**Telephone:** (608) 784 - 7737 EXT 212**Fax Number:** (608) 785 - 2140**E-mail Address:** smihalovic@habco.com**Date of most recent audit report:** 3/17/2006**Period covered by most recent audit:** JANUARY 1, 2005 TO DECEMBER 31, 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CATHERINE SCHMIT**Title:** VILLAGE ADMINISTRATOR/CLERK**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336**Fax Number:** (608) 526 - 4357**E-mail Address:** schmit@holmenwi.com

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**Name:** JOHN W CHAPMAN**Title:** VILLAGE PRESIDENT**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336**Fax Number:** (608) 526 - 4357**E-mail Address:** chapman@holmenwi.com

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**Name:** ROBERT HAINES**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 3513**Fax Number:** (608) 526 - 4357**E-mail Address:** haines@holmenwi.com

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**Name of utility commission/committee:**    HOLMEN VILLAGE BOARD

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**Names of members of utility commission/committee:**

MR RON ALLERS, TRUSTEE  
MR RICHARD ANDERSON, TRUSTEE

## IDENTIFICATION AND OWNERSHIP

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**Names of members of utility commission/committee:**

MR JOHN W CHAPMAN, PRESIDENT

MR NEAL FORDE, TRUSTEE

MS JOAN HAUSER, TRUSTEE

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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**Provide the following information regarding the provider(s) of contract services:**

Firm Name:

**Contact Person:**

**Title:**

**Telephone:** (    ) -    EXT

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	639,702	559,753	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	245,544	196,159	<b>2</b>
Depreciation Expense (403)	78,334	76,342	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	102,729	102,613	<b>5</b>
<b>Total Operating Expenses</b>	<b>426,607</b>	<b>375,114</b>	
<b>Net Operating Income</b>	<b>213,095</b>	<b>184,639</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>213,095</b>	<b>184,639</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	31,024	14,790	<b>10</b>
Miscellaneous Nonoperating Income (421)	75,682	261,561	<b>11</b>
<b>Total Other Income</b>	<b>106,706</b>	<b>276,351</b>	
<b>Total Income</b>	<b>319,801</b>	<b>460,990</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,614)	(22,614)	<b>12</b>
Other Income Deductions (426)	61,816	44,267	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>39,202</b>	<b>21,653</b>	
<b>Income Before Interest Charges</b>	<b>280,599</b>	<b>439,337</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,840	29,625	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,706	3,002	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	4,605	5,547	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>34,151</b>	<b>38,174</b>	
<b>Net Income</b>	<b>246,448</b>	<b>401,163</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,156,304	4,656,176	<b>20</b>
Balance Transferred from Income (433)	246,448	401,163	<b>21</b>
Miscellaneous Credits to Surplus (434)	98,083	98,965	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,500,835</b>	<b>5,156,304</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	639,702		639,702	1
<b>Total (Acct. 400):</b>	<b>639,702</b>	<b>0</b>	<b>639,702</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	245,544		245,544	2
<b>Total (Acct. 401-402):</b>	<b>245,544</b>	<b>0</b>	<b>245,544</b>	
<b>Depreciation Expense (403):</b>				
Derived	78,334		78,334	3
<b>Total (Acct. 403):</b>	<b>78,334</b>	<b>0</b>	<b>78,334</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	102,729		102,729	5
<b>Total (Acct. 408):</b>	<b>102,729</b>	<b>0</b>	<b>102,729</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>213,095</b>	<b>0</b>	<b>213,095</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	31,024	0	31,024 11
<b>Total (Acct. 419):</b>	<b>31,024</b>	<b>0</b>	<b>31,024</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		69,682	69,682 12
SPECIAL ASSESSMENTS	0	6,000	6,000 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>75,682</b>	<b>75,682</b>
<b>TOTAL OTHER INCOME:</b>	<b>31,024</b>	<b>75,682</b>	<b>106,706</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(22,614)		(22,614) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(22,614)</b>	<b>0</b>	<b>(22,614)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		46,787	46,787 16
PRIOR PERIOD ADJUSTMENT FOR DEFERRED SPECIAL	15,029	0	15,029 17
<b>Total (Acct. 426):</b>	<b>15,029</b>	<b>46,787</b>	<b>61,816</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(7,585)</b>	<b>46,787</b>	<b>39,202</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	26,840		26,840 18
<b>Total (Acct. 427):</b>	<b>26,840</b>	<b>0</b>	<b>26,840</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
1993 GO, 1996 MRB DISC AND ISSUE, 1996 LOSS	2,706		2,706 19
<b>Total (Acct. 428):</b>	<b>2,706</b>	<b>0</b>	<b>2,706</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	4,605		4,605 21
<b>Total (Acct. 430):</b>	<b>4,605</b>	<b>0</b>	<b>4,605</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>34,151</b>	<b>0</b>	<b>34,151</b>
<b>NET INCOME:</b>	<b>217,553</b>	<b>28,895</b>	<b>246,448</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,312,121	2,844,183	5,156,304 24
<b>Total (Acct. 216):</b>	<b>2,312,121</b>	<b>2,844,183</b>	<b>5,156,304</b>
<b>Balance Transferred from Income (433):</b>			
Derived	217,553	28,895	246,448 25
<b>Total (Acct. 433):</b>	<b>217,553</b>	<b>28,895</b>	<b>246,448</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
2004 TAX EQUIVALENCE	98,083	0	98,083 26
<b>Total (Acct. 434):</b>	<b>98,083</b>	<b>0</b>	<b>98,083</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,627,757</b>	<b>2,873,078</b>	<b>5,500,835</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	639,702	0	0	0	<b>639,702</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>639,702</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>639,702</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	102,231		102,231	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>102,231</b>	<b>0</b>	<b>102,231</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.7	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,825,257	6,544,470	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,316,498	1,181,473	<b>2</b>
<b>Net Utility Plant</b>	<b>5,508,759</b>	<b>5,362,997</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	171,921	21,187	<b>6</b>
Special Funds (125)	140,840	112,841	<b>7</b>
<b>Total Other Property and Investments</b>	<b>312,761</b>	<b>134,028</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			<b>8</b>
Temporary Cash Investments (132)	1,002,426	1,004,192	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	1	1	<b>11</b>
Other Accounts Receivable (143)	1,816	1,727	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	492,344	118,251	<b>14</b>
Materials and Supplies (150)	37,849	27,912	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,534,436</b>	<b>1,152,083</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,509	11,215	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>8,509</b>	<b>11,215</b>	
<b>Total Assets and Other Debits</b>	<b>7,364,465</b>	<b>6,660,323</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	295,095	295,095	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	5,500,835	5,156,304	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,795,930</b>	<b>5,451,399</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	475,000	540,000	<b>24</b>
Advances from Municipality (223)	75,000	95,000	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>550,000</b>	<b>635,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	91,114	43,524	<b>28</b>
Payables to Municipality (233)	258,402	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	97,224	98,083	<b>31</b>
Interest Accrued (237)	2,314	2,649	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>449,054</b>	<b>144,256</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	569,481	429,668	<b>36</b>
<b>Total Deferred Credits</b>	<b>569,481</b>	<b>429,668</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,364,465</b>	<b>6,660,323</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,544,470	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,240,155	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,441,788	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	143,314				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>6,825,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	732,277	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	584,221	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,316,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,508,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	644,039				<b>644,039</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	78,334				<b>78,334</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,673				<b>14,673</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>93,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,007</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	4,769				<b>4,769</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>4,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,769</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>732,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>732,277</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	537,434				<b>537,434</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	46,787				<b>46,787</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>46,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,787</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>584,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>584,221</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	37,849	27,912	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>37,849</b>	<b>27,912</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 GO	113	428	172	1
1996 MRB DISCOUNT & ISSUANCE	2,514	428	8,084	2
1996 MRB LOSS ON REFUNDING	79	428	253	3
<b>Total</b>			<b>8,509</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	295,095	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>295,095</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1996 MRB	03/05/1996	12/01/2011	4.65%	475,000	1
<b>Total Bonds (Account 221):</b>				<b>475,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1993 GO	09/01/1993	12/01/2008	4.70%	75,000	1
<b>Total for Account 223</b>				<b>75,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	98,083	1
<b>Accruals:</b>		
Charged water department expense	102,729	2
Charged electric department expense		3
Charged sewer department expense	3,439	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>106,168</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	8,508	7
PSC Remainder Assessment	436	8
<b>Other (explain):</b>		
Forgiveness of 2004 Tax Equivalence	98,083	9
<b>Total payments and other debits</b>	<b>107,027</b>	
<b>Balance end of year</b>	<b>97,224</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 MRB	2,258	26,840	27,095	2,003	1
<b>Subtotal</b>	<b>2,258</b>	<b>26,840</b>	<b>27,095</b>	<b>2,003</b>	
<b>Advances from Municipality (223)</b>					
1993 GO	391	4,605	4,685	311	2
<b>Subtotal</b>	<b>391</b>	<b>4,605</b>	<b>4,685</b>	<b>311</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,649</b>	<b>31,445</b>	<b>31,780</b>	<b>2,314</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	171,921	2
<b>Total (Acct. 124):</b>	<b>171,921</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	140,840	3
<b>Total (Acct. 125):</b>	<b>140,840</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>1</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
ACCRUED INTEREST	1,816	11
<b>Total (Acct. 143):</b>	<b>1,816</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL FUND/SEWER FUND	492,344	12
<b>Total (Acct. 145):</b>	<b>492,344</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
GENERAL FUND	258,402	16
<b>Total (Acct. 233):</b>	<b>258,402</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	407,054	17
DEFERRED SPECIAL ASSESSMENTS	162,427	18
<b>Total (Acct. 253):</b>	<b>569,481</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,206,122	0	0	0	<b>3,206,122</b>	<b>1</b>
Materials and Supplies	32,880	0	0	0	<b>32,880</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	688,158	0	0	0	<b>688,158</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	418,361	0	0	0	<b>418,361</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,132,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,132,483</b>	
Net Operating Income	213,095	0	0	0	<b>213,095</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.99%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	429,668	0	0	0	<b>429,668</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,614	0	0	0	<b>22,614</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>407,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>407,054</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

To the Village Board  
Village of Holmen  
Holmen, Wisconsin

We have compiled the balance sheets of Village of Holmen Water Utility as of December 31, 2005 and 2004, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

Hawkins, Ash, Baptie & Company, LLP

La Crosse, Wisconsin  
March 20, 2006

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	619,015	538,741	<b>1</b>
<b>Total Sales of Water</b>	<b>619,015</b>	<b>538,741</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,218	2,999	<b>2</b>
Miscellaneous Service Revenues (471)	2,038	4,661	<b>3</b>
Rents from Water Property (472)	0	0	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	15,431	13,352	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>20,687</b>	<b>21,012</b>	
<b>Total Operating Revenues</b>	<b>639,702</b>	<b>559,753</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	13,710	16,014	<b>7</b>
Pumping Expenses (620-625)	63,143	51,560	<b>8</b>
Water Treatment Expenses (630-635)	6,868	1,691	<b>9</b>
Transmission and Distribution Expenses (640-655)	60,787	49,697	<b>10</b>
Customer Accounts Expenses (901-904)	17,794	21,915	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-935)	83,242	55,282	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>245,544</b>	<b>196,159</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	78,334	76,342	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	102,729	102,613	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>181,063</b>	<b>178,955</b>	
<b>Total Operating Expenses</b>	<b>426,607</b>	<b>375,114</b>	
<b>NET OPERATING INCOME</b>	<b>213,095</b>	<b>184,639</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	8	898	1,661	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>8</b>	<b>898</b>	<b>1,661</b>	
Metered Sales to General Customers (461)				
Residential	2,344	201,599	378,414	4
Commercial	312	41,101	65,706	5
Industrial	11	9,180	9,840	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,667</b>	<b>251,880</b>	<b>453,960</b>	
Private Fire Protection Service (462)	5		4,774	7
Public Fire Protection Service (463)	1		130,941	8
Other Sales to Public Authorities (464)	30	25,188	27,679	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,711</b>	<b>277,966</b>	<b>619,015</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	130,941	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>130,941</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,218	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,218</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECT FEES	2,038	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,038</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	14,674	10
<b>Other (specify):</b>		
SALE OF MATERIALS AND SUPPLIES	757	11
<b>Total Other Water Revenues (474)</b>	<b>15,431</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	6,104	2,936	<b>1</b>
Purchased Water (601)		0	<b>2</b>
Operation Supplies and Expenses (602)	7,606	4,344	<b>3</b>
Maintenance of Water Source Plant (605)	0	8,734	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>13,710</b>	<b>16,014</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	7,348	10,244	<b>5</b>
Fuel for Power Production (621)		0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	47,111	37,383	<b>7</b>
Operation Supplies and Expenses (623)	112	722	<b>8</b>
Maintenance of Pumping Plant (625)	8,572	3,211	<b>9</b>
<b>Total Pumping Expenses</b>	<b>63,143</b>	<b>51,560</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	791	922	<b>10</b>
Chemicals (631)	869	310	<b>11</b>
Operation Supplies and Expenses (632)	4,787	403	<b>12</b>
Maintenance of Water Treatment Plant (635)	421	56	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>6,868</b>	<b>1,691</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	55,077	40,575	<b>14</b>
Operation Supplies and Expenses (641)	880	349	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	701	0	<b>16</b>
Maintenance of Mains (651)	6,278	1,612	<b>17</b>
Maintenance of Services (652)	(2,030)	344	<b>18</b>
Maintenance of Meters (653)	(953)	3,040	<b>19</b>
Maintenance of Hydrants (654)	(3,215)	1,694	<b>20</b>
Maintenance of Other Plant (655)	4,049	2,083	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>60,787</b>	<b>49,697</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	463	799	<b>22</b>
Accounting and Collecting Labor (902)	13,011	17,663	<b>23</b>
Supplies and Expenses (903)	4,320	3,453	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>17,794</b>	<b>21,915</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	19,437	13,449	<b>27</b>
Office Supplies and Expenses (921)	4,253	2,901	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	4,281	2,000	<b>30</b>
Property Insurance (924)	6,667	6,277	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	46,272	30,092	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	2,332	563	<b>35</b>
Transportation Expenses (933)		0	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>83,242</b>	<b>55,282</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>245,544</b>	<b>196,159</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		97,224	98,083	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,439	3,210	2
<b>Net property tax equivalent</b>		<b>93,785</b>	<b>94,873</b>	
Social Security		8,508	6,984	3
PSC Remainder Assessment		436	756	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>102,729</b>	<b>102,613</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214688				3
County tax rate	mills		4.445129				4
Local tax rate	mills		4.619492				5
School tax rate	mills		11.651160				6
Voc. school tax rate	mills		2.406466				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.336935</b>				10
Less: state credit	mills		1.449246				11
<b>Net tax rate</b>	mills		<b>21.887689</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.619492</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.057626</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.677118</b>				17
<b>Total Tax Rate</b>	mills		<b>23.336935</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800324</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.887689</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.517251</b>				21
Utility Plant, Jan. 1	\$	6,544,470	6,544,470				22
Materials & Supplies	\$	27,912	27,912				23
<b>Subtotal</b>	\$	<b>6,572,382</b>	<b>6,572,382</b>				24
Less: Plant Outside Limits	\$	220,144	220,144				25
<b>Taxable Assets</b>	\$	<b>6,352,238</b>	<b>6,352,238</b>				26
Assessment Ratio	dec.		0.873733				27
<b>Assessed Value</b>	\$	<b>5,550,160</b>	<b>5,550,160</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.517251</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>97,224</b>	<b>97,224</b>				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>97,224</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	430,683		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>430,683</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	359,211		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	84,699		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,586		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,060		20
<b>Total Pumping Plant</b>	<b>613,556</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,486		23
<b>Total Water Treatment Plant</b>	<b>25,486</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			430,683	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	430,683	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			359,211	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			84,699	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			167,586	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,060	20
<b>Total Pumping Plant</b>	0	0	613,556	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,486	23
<b>Total Water Treatment Plant</b>	0	0	25,486	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	56,386		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	390,503		26
Transmission and Distribution Mains (343)	936,285		27
Fire Mains (344)	0		28
Services (345)	58,288		29
Meters (346)	404,306	60,635	30
Hydrants (348)	129,840		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,975,608</b>	<b>60,635</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,819		36
Transportation Equipment (392)	25,587		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	91,306	12,200	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	7,044		45
<b>Total General Plant</b>	<b>126,756</b>	<b>12,200</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,172,089</b>	<b>72,835</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,172,089</b>	<b>72,835</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			56,386	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			390,503	26
Transmission and Distribution Mains (343)			936,285	27
Fire Mains (344)			0	28
Services (345)			58,288	29
Meters (346)	4,769		460,172	30
Hydrants (348)			129,840	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,769</b>	<b>0</b>	<b>2,031,474</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			2,819	36
Transportation Equipment (392)			25,587	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			103,506	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			7,044	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>138,956</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,769</b>	<b>0</b>	<b>3,240,155</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>4,769</b>	<b>0</b>	<b>3,240,155</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	30,000		26
Transmission and Distribution Mains (343)	2,355,179	16,410	27
Fire Mains (344)	0		28
Services (345)	591,934	47,919	29
Meters (346)	0		30
Hydrants (348)	394,993	5,353	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,372,106</b>	<b>69,682</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,372,106</b>	<b>69,682</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,372,106</b>	<b>69,682</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			30,000 26
Transmission and Distribution Mains (343)			2,371,589 27
Fire Mains (344)			0 28
Services (345)			639,853 29
Meters (346)			0 30
Hydrants (348)			400,346 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,441,788</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,441,788</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,441,788</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,292	17,292	1
February			14,853	14,853	2
March			17,137	17,137	3
April			20,842	20,842	4
May			27,835	27,835	5
June			49,157	49,157	6
July			63,529	63,529	7
August			41,709	41,709	8
September			28,576	28,576	9
October			24,133	24,133	10
November			19,747	19,747	11
December			23,277	23,277	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>348,087</b>	<b>348,087</b>	
Less: Water sold				277,966	13
Volume pumped but not sold				70,121	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				5,517	16
Volume related to equipment/system malfunction				3,085	17
Non-utility volume NOT included in water sales				2,597	18
Total volume not sold but accounted for				11,199	19
Volume pumped but unaccounted for				58,922	20
Percent of water lost				17%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,256	24
Date of maximum: 7/10/2005					25
Cause of maximum:					26
High temperature					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				309	27
Date of minimum: 10/21/2005					28
Total KWH used for pumping for the year				635,440	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
AMY DRIVE	4	150	20	381,022	Yes	<b>1</b>
AMANDA COURT	5	130	26	252,849	Yes	<b>2</b>
CREEKSIDE LANE	6	178	20	319,792	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	4	5	6	<b>1</b>
Location	AMY DRIVE	AMANDA COURT	CREEKSIDE LANE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NW	LAYNE NW	GOULDS	<b>5</b>
Year Installed	1976	1990	2001	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,270	1,100	1,200	<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	U S MOTORS	<b>9</b>
Year Installed	1976	1990	2001	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	150	150	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1949	1968	1996	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	180	180	180	10
				11
Total capacity in gallons (actual)	55,000	250,000	300,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	917	0	0	0	917
M	D	3.000	39	0	0	0	39
A	D	4.000	0	0	0	0	0
M	D	4.000	84	0	0	0	84
A	D	6.000	30,201	0	0	0	30,201
A	T	6.000	400	0	0	0	400
M	D	6.000	92,481	0	0	0	92,481
P	D	6.000	6,662	0	0	0	6,662
A	D	8.000	4,863	0	0	0	4,863
M	D	8.000	25,795	0	0	0	25,795
M	D	10.000	23,858	1,325	0	0	25,183
M	S	10.000	160	0	0	0	160
M	T	10.000	1,020	0	0	0	1,020
M	D	12.000	23,973	0	0	0	23,973
<b>Total Within Municipality</b>			<b>210,453</b>	<b>1,325</b>	<b>0</b>	<b>0</b>	<b>211,778</b>
M	D	6.000	74	0	0	0	74
M	D	8.000	4,166	0	0	0	4,166
M	D	10.000	19	0	0	0	19
M	T	12.000	5,517	0	0	0	5,517
<b>Total Outside of Municipality</b>			<b>9,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,776</b>
<b>Total Utility</b>			<b>220,229</b>	<b>1,325</b>	<b>0</b>	<b>0</b>	<b>221,554</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	988	0	0	0	988		1
M	1.000	1,592	59	0	0	1,651	109	2
M	1.500	24	0	0	0	24	9	3
M	2.000	60	8	0	0	68	20	4
M	4.000	12	0	0	0	12		5
M	6.000	1	3	0	0	4	3	6
M	8.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>2,679</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>2,749</b>	<b>141</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	2,554	89	47	(26)	2,570	212	2
1.000	90	13	3	6	106	12	3
1.250	0	0	0	0	0	0	4
1.500	12	3	0	2	17	0	5
2.000	12	0	1	0	11	0	6
3.000	10	2	0	1	13	8	7
4.000	3	0	0	1	4	0	8
6.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,682</b>	<b>107</b>	<b>51</b>	<b>(16)</b>	<b>2,722</b>	<b>233</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	2,320	224	5	6	0	15	2,570	2
1.000	17	73	2	7	0	7	106	3
1.250	0	0	0	0	0	0	0	4
1.500	0	14	1	0	0	2	17	5
2.000	0	4	1	6	0	0	11	6
3.000	0	0	2	11	0	0	13	7
4.000	0	1	1	1	0	1	4	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>2,337</b>	<b>317</b>	<b>12</b>	<b>31</b>	<b>0</b>	<b>25</b>	<b>2,722</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	14				14	1
Within Municipality	402	4			406	2
<b>Total Fire Hydrants</b>	<b>416</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>420</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 840

Number of distribution system valves end of year: 1,013

Number of distribution valves operated during year: 1,013

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Accounts 920 and 926 - More of the Department Director and Assistant Director salaries are being allocated here due to the additional time spent on water projects.

Account 622 - Increase due primarily to cost/rate increases from supplier.

Account 640 - Increase due to hiring of additional staff.

Account 605 - Prior year included costs for Well #5 motor repair.

Account 625 - Prior year included costs for Well #6 valve repairs.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

1325 LF were contributed by a private customer.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

56 services were contributed by a developer and 14 services were contributed by private customers.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to agree to Village meter reports.

Explain program for replacing or testing meters 1" or smaller.

Meters 1" and smaller are being tested every 10 years or replaced every 20 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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